

State of South Dakota

SEVENTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 1999

681C0178

HOUSE TAXATION COMMITTEE ENGROSSED NO. **SB68** - 2/24/99

Introduced by: Senators Madden, Albers, Daugaard, Frederick, Hainje, Lange, Munson
(David), Shoener, Vitter, and Whiting and Representatives Duenwald, Brooks,
Brown (Richard), Fischer-Clemens, Fitzgerald, Konold, Koskan, McCoy,
Peterson, Pummel, and Smidt

1 FOR AN ACT ENTITLED, An Act to increase the fees the sheriff is allowed for collecting
2 taxes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-56-22 be amended to read as follows:

5 10-56-22. The sheriff shall collect the following fees for collecting taxes: ~~one dollar~~ twenty-
6 five dollars for making ~~his~~ the sheriff's return on ~~his~~ a warrant of authority; ~~one dollar~~ fifteen
7 dollars for each levy; ~~one dollar~~ ten dollars for each sale; and the necessary costs of distress and
8 sale. The fees and costs shall be collected from the tax debtor or ~~his~~ the tax debtor's property.
9 ~~Where actual travel is made in collecting taxes, the~~ The sheriff shall also collect from the tax
10 debtor or ~~his~~ the tax debtor's property ~~an additional penalty, in lieu of mileage, a penalty equal~~
11 ~~to fifteen percent of the amount of tax and interest due, which, with all fees and costs collected,~~
12 due, which shall be credited to the general fund of the county. The sheriff shall receive mileage,
13 at the rate provided by law, for each mile actually and necessarily traveled from the official for
14 whom the tax was collected.

1 **BILL HISTORY**

2 1/16/99 First read in Senate and referred to Taxation. S.J. 63

3 1/27/99 Scheduled for Committee hearing on this date.

4 1/27/99 Taxation Do Pass, Passed, AYES 9, NAYS 0. S.J. 209

5 1/28/99 Senate Do Pass, Passed, AYES 29, NAYS 4. S.J. 242

6 1/29/99 First read in House and referred to Taxation. H.J. 272

7 2/23/99 Scheduled for Committee hearing on this date.

8 2/23/99 Taxation Do Pass Amended, Passed, AYES 11, NAYS 2. H.J. 696